

**Maryland Wing Implementation Guidance & Guidelines
for the
State of Maryland Honorable Louis L. Goldstein Subtraction Modification Program**

The Honorable Louis L. Goldstein Subtraction Modification Program for Volunteer Fire, Rescue or Emergency Medical Service Personnel. Unique to Maryland Wing, this is an optional program members may participate in order to earn a tax benefit on their Maryland state taxes, provided for qualifying volunteer fire, rescue, or emergency medical services members. The [State of Maryland Administrative Release No.29](#) specifies the eligibility and details of this program. To comply with eligibility based upon state law, Maryland Wing has set the following guidance and criteria for this program:

Qualification. To qualify for The Honorable Louis L. Goldstein Subtraction Modification Program for Volunteer Fire, Rescue, or Emergency Medical Services Personnel, Maryland Wing members must have accumulated at least 50 points of service during the calendar year and have at least 36 months of active Civil Air Patrol membership **in Maryland Wing** within the last 10 calendar years, including the current calendar year. Civil Air Patrol members in units outside of Maryland Wing may also be eligible if, during the tax year, they held a duty assignment within Maryland Wing as shown in eServices or on a CAPF 2a or they signed into a numbered Maryland Wing mission, including training missions. Track your contributions throughout the year using the [Goldstein Tax Subtraction Workbook \(Excel\)](#).

Emergency Services. Emergency services training and related activities will be credited one (1) point for each Hobbs hour spent as a crew member on any CAP air sortie, including inbound and outbound sorties, orientation flights, maintenance flights, and proficiency flying. One-half (0.5) point shall be credited for each hour spent on a sUAS air sortie. One-half (0.5) point shall be credited for each hour spent on any ES ground sortie, including inbound and outbound sorties. One-half (0.5) point shall be credited for each hour spent performing ES base staff duties, engaged in ES classroom instruction, or performing other ES-related duties at an ES activity. No more than 6 points shall be credited per day and no more than 20 points shall be credited during a single numbered mission or non-numbered training exercise.

For missions with the following mission symbols, the number of points earned per hour and the maximum number of points per day and activity shall be multiplied by 1.5 (mission symbols A1, A2, A3, A4, A18, A80, A85, A96, A97, A99, B3, B10, B11, B13, B14, B21, B85, B86, B87, B88, B99, C14, C21, C88, C99).

ES/Mission Qualifications. Five (5) points shall be credited for completion or renewal of an aircrew, ground team, or base staff ES specialty as recorded in Operations Qualifications.

Public Affairs. One (1) point shall be credited for each release/article written and published for Public Affairs.

Professional Development. Five (5) points shall be credited for completion of each professional development course (e.g., CLC, SLS, UCC, TLC, RSC) and/or for each specialty track advancement earned during this calendar year only. (technician/senior/master).

Long Duration Training Activities. Five (5) points shall be given for serving on the staff of a long duration (5 continuous days or more) training activity (e.g., encampment, NCSA, solo school)

Command and Staff Positions. Twenty-five (25) points shall be credited for completion of a one-year term as Commander, Deputy Commander, Vice Commander, or Chief of Staff at the squadron level or above or for completion of a one-year term as an appointed staff officer at Region HQ or above. Fifteen (15) points shall be credited for completion of a one-year term as an appointed staff officer at Group or Wing HQ. Five (5) points shall be credited for completion of a one-year term as an appointed staff officer at the squadron level or below. Five (5) points shall be credited for completion of a one-year term as an appointed

committee member at any level. NOTE: Only one appointed staff position and one appointed committee service may be counted during the calendar year.

Meeting Attendance. One (1) point shall be credited for attendance at any official squadron, group, wing, or region meeting. (Meeting sign-ins shall be maintained for all meetings attended.)

Communications – Radio Net Check-Ins. One-half (1/2) point shall be credited for each check-in for a scheduled radio net during a calendar year.

Collateral Duties. One-half (1/2) point shall be credited for each hour of collateral duty performed outside of activities and duties covered in other categories, including but not limited to operational and administrative support of CAP.

CONFIDENTIALITY NOTICE – PRIVACY ACT OF 1974: The disclosure of this material is subject to the provisions contained in the Privacy Act of 1974. This Act, with certain exceptions, prohibits the disclosure, distribution, dissemination, or copying of any material containing the home address, home telephone number, spouse's names, and social security numbers, except for official business. Violations may result in disciplinary action by Civil Air Patrol and/or civilian criminal sanctions.

The State of Maryland now allows an individual tax subtraction to members of Civil Air Patrol who perform certain duties each year which cumulatively total a certain number of points under a system which has been approved by the Maryland Wing and the Comptroller of the State of Maryland. In order for the member to obtain this tax benefit, the Comptroller requires Civil Air Patrol to submit certain information concerning the member along with the certification of the member's having accumulated the requisite number of points.

The member's Social Security Number is part of this requisite information. No use shall be made by CAP for any other purpose than its submission to the State of Maryland for the sole purpose of identifying the member applying for the tax benefit. If you desire to take advantage of this benefit, you must agree to submit your social security number with the material to be sent to the State of Maryland.

Process. To receive the tax benefit, follow these steps at the end of the tax year:

- Submit your tax certification request paperwork: [Goldstein Tax Subtraction Certification](#) in ([MsWord](#)) or ([PDF](#))] and Goldstein Tax Subtraction Workbook ([Excel](#)) to your unit commander for certification. Please allow sufficient time for your unit commander to review your materials.
- Submit the signed/completed Goldstein Tax Subtraction Certification ([PDF](#)) with unit commander certification, along with the Workbook, to the Maryland Wing A1 for wing certification NLT 31 January.
- The MDWG/A1 will return the certification to you electronically NLT 28 February.
- Elect the Honorable Louis L. Goldstein Subtraction Modification Program on your Maryland state tax return and attach the certified Goldstein Tax Subtraction Certification paperwork ([PDF](#)) to the return. Maintain a copy of the form for your records.
- The MDWG/A1 will transmit a master listing of certified / eligible members that properly completed the process to the Comptroller of Maryland's office for master eligibility and audit purposes.

Commanders may designate another member of their staff to review and certify their members on the commander's behalf. At Maryland Wing Headquarters, the MDWG/CS or MDWG/A1 is an authorized designee for the unit commander certification of MAR-MD-001 members. The MDWG/A1 is also the Maryland Wing Commander's delegate for certification of all members.

REMINDER: Civil Air Patrol, Maryland Wing, its staff, and its commanders are not qualified to provide tax advice. For specific questions, please consult your tax professional.